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SUPREME COURT

G.R. NO. 258524 - BERTENI CATALUÑA CAUSING VS. PEOPLE OF THE PHILIPPINES, ET AL.

In *Causing v. People*, the Supreme Court affirmed its previous ruling that cyber libel prescribes one (1) year from the time it is discovered, holding that “cyber libel” is not a new crime but a form of “libel” under Art. 355 of the Revised Penal Code (RPC) that is committed through a computer system or other similar means.

Cotabato Second District Representative Ferdinand Hernandez filed a cyber libel complaint against Berteni Causing in relation to Facebook posts, which he discovered on 04 February 2019 and 29 April 2019, accusing him of pocketing over Php200 Million in relief goods. Hernandez filed several Information against Causing, who then filed a motion to quash the same, arguing that they were already time-barred under the RPC because more than one (1) year had passed since the posts were uploaded. The RTC denied the motion and ruled that cyber libel prescribes after twelve (12) years under Republic Act No. 10175, or the Cybercrime Prevention Act.

The Supreme Court disagreed and clarified that the prescriptive period for cyber libel is one (1) year from the date of discovery, consistent with traditional libel under the RPC. The Supreme Court reiterated, in this resolution, that cyber libel is not a separate crime, but rather libel committed through a computer system. The fact that the Cybercrime Prevention Act imposes a higher penalty for cyber libel does not imply that its prescriptive period should be extended beyond that of traditional libel.

[Click here for the full text of *Causing v. People, et al.*](#)

G.R. NO. 256002 - ISCO HOLDING CORPORATION VS. NIKON CORPORATION

In *ISCO Holding Corporation v. Nikon Corporation*, the Supreme Court ruled that ISCO cannot register “NIKON & DESIGN” because it is confusingly similar to Nikon Corp.’s registered and well-known “NIKON” mark, and “NIKON” is also Nikon Corp.’s protected trade name.

ISCO applied to register “NIKON & DESIGN” for home and household goods, such as electric fans and oven toasters. Nikon Corp. opposed the application, arguing that it is the true owner, prior registrant, and user of the “NIKON” mark in the Philippines, and that allowing ISCO’s registration would mislead the public, suggest a false connection with Nikon Corp., and damage its mark.

The Supreme Court agreed with Nikon Corporation. It held that because “NIKON” is a well-known mark registered in the Philippines, it is protected even against use on unrelated goods, and that later use would suggest a connection with Nikon Corp. and likely damage its interests. Applying the Dominance Test, the Court found ISCO’s mark confusingly similar to Nikon Corp.’s mark. The dominant feature of both marks is the word “NIKON,” which is spelled the same, pronounced the same, and creates the same overall impression. ISCO’s anchor design, colors, and font differences were only minor differences that did not prevent confusion.

The Court also held that ISCO’s use of “NIKON” would likely cause dilution by blurring, because it would weaken the distinctiveness of Nikon Corp.’s famous mark and make consumers think that Nikon Corp. had expanded into household appliances. More importantly, the Court ruled that ISCO cannot register “NIKON” because it is Nikon Corp.’s trade name. Under Section 165.2 of the Intellectual Property Code, trade names are protected even without registration, and a later use of another’s trade name, whether as a trade name or trademark, is unlawful if it is likely to mislead the public. Accordingly, the Supreme Court denied ISCO’s petition, affirmed the Court of Appeals, and sustained the opposition to ISCO’s trademark application.

[Click here for the full text of *Isco Holdikng Corporation v. Nikon Corporation*](#)

BANKING

BSP MEMORANDUM NO. M-2026-014 - REGULATORY RELIEF MEASURES IN RELATION TO THE DECLARATION OF A STATE OF NATIONAL ENERGY EMERGENCY

The Bangko Sentral ng Pilipinas (BSP) issued Memorandum No. M-2026-014, which allows Bangko Sentral-supervised financial institutions (BSFIs) to avail of the regulatory relief measures provided under Section 1151 of the Manual of Regulations for Banks (MORB), to the extent applicable, in relation to the declaration of a State of National Energy Emergency.

For purposes of availing the applicable regulatory relief measures, the inception date shall be 24 March 2026, being the date of the declaration of the State of National Energy Emergency. BSFIs may avail of the applicable regulatory relief measures within one (1) year from the inception date, subject to compliance with the notification, documentation, and reporting requirements under Section 1151 of the MORB.

[Click here for the full text of *BSP Memorandum No. M-2026-014*](#)

SECURITIES AND EXCHANGE COMMISSION (SEC) MC NO. 14, SERIES OF 2026 - RULES ON UMBRELLA FUND

The Securities and Exchange Commission (SEC) issued SEC Memorandum Circular No. 14, Series of 2026 to establish the rules on Umbrella Funds, or open-end unit-issuing investment companies composed of two or more Sub-funds with segregated assets and liabilities. The structure allows fund managers to offer multiple investment products under one corporate vehicle, while maintaining separate treatment for each Sub-fund.

An investment company adopting this structure must use the words “Unitized Umbrella Fund” in its corporate name, have at least PhP100 million in subscribed and paid-up capital, and maintain at least two (2) Sub-funds. Existing stand-alone investment companies may convert into an Umbrella Fund, subject to amendments to their corporate documents, SEC approval, shareholder approval, and notice to unitholders at least thirty (30) days before conversion.

The main feature of the rules is the segregation of each Sub-fund’s assets and liabilities. Assets of one Sub-fund may not be used to answer for the liabilities of another Sub-fund or of the Umbrella Fund itself, except as allowed under the rules. Investor rights are likewise limited to the Sub-fund in which they invested.

Before securities may be offered to the public, the Umbrella Fund must secure the required secondary license and registration approval from the SEC. It must also prepare a Main Prospectus covering information common to all Sub-funds, and a Sub-fund Supplement and Product Highlight Sheet for each Sub-fund, covering fund-specific details such as investment objective, risks, fees, Net Asset Value (NAV) computation, switching rules, cross-investment policy, investor rights, and termination procedures.

The Circular further allows investors to switch between Sub-funds within the same Umbrella Fund, subject to disclosed procedures, fees, and limitations. Cross Sub-fund investments are also allowed, but safeguards apply, including a prohibition against circular investments, waiver of initial charges, and charging management fees only once.

For compliance, the NAV of each Sub-fund must be computed separately and published daily. Separate books, records, reports, and financial statements must also be maintained for each Sub-fund. Sub-funds may be terminated only upon SEC authorization, required corporate approvals, and notice to unitholders, with liquidation generally to be completed within six (6) months from SEC approval.

[Click here for the full text of SEC MC No. 14, Series of 2026](#)

SEC NOTICE ON EXTENSION OF THE DEADLINE FOR FILING OF 2025 ANNUAL FINANCIAL STATEMENTS (AFS)

The SEC issued a Notice that in view of the approval of the SEC En Banc and the issuance by the Bureau of Internal Revenue of Revenue Memorandum Circular No. 30-2026 extending the deadline for the filing of the 2025 Annual Income Tax Returns (AITR) and the required attachments until 15 May 2026, the deadlines for the filing of the 2025 Annual Financial Statements (AFS) and related reportorial requirements of corporations with fiscal year ending 31 December 2025 are extended as follows:

Reportorial Requirement	Covered Entities	Original Deadline	Extended Deadline
AFS	All domestic and foreign corporations	29 May 2026	15 June 2026
SEC Form 52-AR, with AFS as attachment	Brokers and dealers	30 April 2026	15 May 2026
Annual Reports (SEC Form 17-A), with AFS as attachment	<ul style="list-style-type: none"> Issuers with securities listed on the PSE Issuers with securities registered but not listed on the PSE Public companies Other entities covered under Section 17.2 of the Securities Regulation Code (SRC) 	15 April 2026	15 May 2026

In the Notice, the SEC also reminds covered corporations to ensure that the AFS submitted to the SEC are duly received by the Bureau of Internal Revenue (BIR), in accordance with existing rules and regulations.

[Click here for the full text of SEC Notice on the Extension of the Deadline for the Filing of 2025 AFS](#)

SEC NOTICE ON EXTENSION OF TEMPORARY USE OF 2020 FORM FOR FILING OF GENERAL INFORMATION SHEET ON EFAST

The SEC issued a Notice to inform all corporations that the temporary use of the 2020 General Information Sheet (GIS) Form for filing through the Electronic Filing and Submission Tool (eFAST) has been extended until **15 May 2026**.

Corporations may continue to submit their GIS using the 2020 version of the form within the extended period, to give sufficient time to set up the necessary eSECURE accounts to be able to file Beneficial Ownership Declarations through the Hierarchical and Applicable Relations and Beneficial Ownership Registry (HARBOR) portal.

[Click here for the full text of SEC Notice on the Temporary Use of the 2020 GIS](#)

TAXATION

REVENUE REGULATIONS (RR) NO. 03-2026 - IMPLEMENTING EXECUTIVE ORDER NO. 114, SERIES OF 2026 "TEMPORARILY SUSPENDING THE EXCISE TAXES ON SPECIFIC PETROLEUM PRODUCTS PURSUANT TO SECTION 148 OF REPUBLIC ACT NO. 8424 OR THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED"

On 17 April 2026, the Bureau of Internal Revenue (BIR) issued Revenue Regulations No. 03-2026 to implement Executive Order (EO) No. 114, Series of 2026, which temporarily suspends the excise taxes on certain petroleum products under Section 148 of the National Internal Revenue Code. The suspension was issued after the average Dubai crude oil price based on Mean of Platts Singapore reached or exceeded US\$80.00 per barrel for one month.

The suspension covers: (1) LPG, except when used as raw material for petrochemical products or for motive power; and (2) Kerosene, except when used as aviation fuel. It applies only to covered products removed from the place of production or customs custody after the effectivity of EO No. 114.

The suspension lasts for three (3) months, subject to monthly review by the Development Budget Coordination Committee (DBCC). The regular excise tax rates will automatically resume either one (1) week after the one-month average Dubai crude oil price falls below US\$80.00 per barrel, as certified by the Dept. of Energy, or upon expiration of the three-month period.

During the suspension, manufacturers and importers must continue filing the required returns with the BIR and the Bureau of Customs (BOC), indicating the tax rate as "zero" and adding the remarks "EO NO. 114, SERIES OF 2026." Covered taxpayers must also submit notarized stock inventories of covered petroleum products as of 16 April 2026 within ten (10) days from the EO's effectivity. Non-compliance may result in penalties under the Tax Code and applicable regulations.

Related Issuance: [Executive Order No. 114](#)

[Click here for the full text of RR No. 03-2026](#)

REVENUE MEMORANDUM CIRCULAR (RMC) NO. 27-2026 - PUBLISHING THE FULL TEXT OF THE 06 FEBRUARY 2026 LETTER FROM THE FOOD AND DRUG ADMINISTRATION (FDA) OF THE DEPARTMENT OF HEALTH ENDORSING THE UPDATED FULL LIST OF VAT-EXEMPT DRUGS UNDER REPUBLIC ACT (R.A.) NO. 10963 (TRAIN LAW) AND R.A. NO. 11534 (CREATE ACT)

The Food and Drug Administration (FDA) released the updated List of Value-Added Tax (VAT)-Exempt Drugs for Hypertension, Cancer, Mental Illnesses, Tuberculosis, Kidney Diseases, Diabetes, and High Cholesterol" pursuant to Republic Act (RA) No. 10963, or the Tax Reform for Acceleration and Inclusion (TRAIN) Law, and RA No. 11534, or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act.

Illness	Number of Exempt Drugs
Cancer	702
Diabetes	327
High Cholesterol	171
Hypertension	535
Kidney Disease	152
Mental Illness	300
Tuberculosis	76

[FDA Letter dated 06 February 2026 - Endorsement of the Updated List of VAT-Exempt Drugs under Republic Act Nos. 10963 and 11534](#)

[Click here for the full text of RMC No. 27-2026](#)

TAXATION

RMC NO. 30-2026 - EXTENSION OF THE DEADLINE FOR THE FILING OF 2025 ANNUAL INCOME TAX RETURNS AND PAYMENT OF THE CORRESPONDING TAXES DUE THEREON INCLUDING SUBMISSION OF REQUIRED ATTACHMENTS

The BIR extended the deadline for filing of Annual Income Tax Returns (AITRs) with their required attachments and for the payment of the corresponding taxes from 15 April 2026 to **15 May 2026**, in view of Executive Order No. 110, s. 2026, declaring a State of National Energy Emergency and Authorizing the Unified Package for Livelihoods, Industry, Food, and Transport.

[Click here for the full text of RMC No. 30-2026](#)

RMC NO. 33-2026 - PROVIDES CLARIFICATION ON THE FILING AND PAYMENT OF ESTATE TAX UNDER THE ESTATE TAX AMNESTY

On 27 April 2026, the BIR issued RMC No. 33-2026 to clarify the issues and concerns regarding the filing and payment of estate tax under the estate tax amnesty, as follows:

- There is no deadline for submission of proof of settlement of estate.
- The laws and regulations applicable at the time of death of the decedent shall be followed in cases of property/ies not declared/included in the previously filed estate tax amnesty return.
- Installment payment is allowed in the availment of estate amnesty within two (2) years from the statutory date of its payment without civil penalty and interest, subject to prior approval of the concerned Revenue District Office. Failure to pay any installment on or before its scheduled due date shall be considered a forfeiture of the estate tax amnesty availment. Consequently, the properties covered by the application but not fully settled under the Estate Tax Amnesty shall be subject to the applicable estate tax laws in effect at the time of the decedent's death.

[Click here for the full text of RMC No. 33-2026](#)

RMC NO. 34-2026 - AVAILABILITY OF THE BIR DIGITAL TIN ID THROUGH THE DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY (DICT) EGOVPH MOBILE APP

On 21 April 2026, the BIR issued RMC No. 34-2026 to announce the availability of the BIR Digital Taxpayer Identification Number (TIN) ID through the Department of Information and Communications Technology (DICT) eGovPH Mobile App beginning 24 April 2026. Individual taxpayers may access and view their BIR Digital TIN ID through the eGovPH mobile application. The eGovPH App serves as the centralized digital platform for accessing government services and is available on both iOS and Android devices.

Consistent with RMC No. 120-2023, both the BIR Digital TIN ID generated through the Online Registration and Update System (ORUS) and the BIR Digital TIN ID accessed through the eGovPH App are recognized as valid government-issued identification, subject to applicable authentication and verification procedures. The Circular also clarifies the applicable verification methods:

- **ORUS-generated Digital TIN ID** – verified through QR code scanning; and
- **eGovPH Digital TIN ID** – verified through actual presentation within the eGovPH App while actively in use.

[Click here for the full text of RMC No. 34-2026](#)

RMC NO. 35-2026 - CLARIFYING THE DEADLINE OF FILING OF REQUEST FOR RECONSIDERATION OF THE FULL OR PARTIAL DENIAL OF THE CLAIM FOR VAT/EXCISE TAX REFUND WITHIN THE NATIONAL OFFICE PURSUANT TO REVENUE REGULATIONS NO. 08-2025 AND REQUEST FOR RECONSIDERATION OF THE FINAL DECISION ON DISPUTED ASSESSMENT PURSUANT TO REVENUE REGULATIONS NO. 12-99, AS AMENDED, IN LIGHT OF MEMORANDUM CIRCULAR NO. 114 DATED 06 MARCH 2026

RMC No. 35-2026 was issued by the BIR to clarify the deadline of filing of Request for Reconsideration of the Partial or Full Denial of Claims for VAT/Excise Tax Refund within the National Office, pursuant to Revenue Regulations (RR) No. 08-2025 and Request for Reconsideration of the Final Decision on Disputed Assessment (FDDA) pursuant to RR No. 12-99, as amended, as follows: If the due date falls on a Friday, the deadline of filing thereof shall be moved to the next business day, when personnel from the National Office are working on-site.

This Circular shall not affect the requirements and procedure of filing of a Request for Reconsideration of the Partial or Full Denial of Claim for VAT/Excise Tax Refund or Request for Reconsideration of the FDDA provided under RR No. 08-2025 and RR No. 12-99, as amended, respectively, and shall take effect immediately and shall remain in force during the effectivity of Revenue Memorandum Order (RMO) No. 07-2026.

Related Issuance: [RMO No. 07-2026 - Adoption of Energy Efficiency and Conservation Measures Pursuant to Memorandum Circular No. 114 Dated March 6, 2026 of the Office of the President \(OP\), Malacañang Palace](#)

[Click here for the full text of RMC No. 35-2026](#)

TAXATION

RMC NO. 36-2026 - AVAILABILITY OF OFFLINE ELECTRONIC BUREAU OF INTERNAL REVENUE FORMS (EBIRFORMS) PACKAGE VERSION 7.9.6.0

RMC No. 36-2026 was issued to announce the availability of Offline eBIRForms Version 7.9.6.0, which can be downloaded from the BIR website. The updated Offline eBIRForms Package includes the following:

1. Inclusion of BIR Form No. 1701-MS August 2024 [Annual Income Tax Return for Individuals Classified as MICRO or SMALL Taxpayers].
2. New Alphanumeric Tax Codes (ATCs) have been added in BIR Form 1601-EQ:

BIR Form No.	Particulars	Tax Rate	ATC	
			Individual	Corporate
1601-EQ	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of motor vehicles in Completely Built Units (CBUs) or Semi-Knockdown (SKD) units, motor vehicle parts, and accessories	½%	WI840	WC840
	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of medicine/pharmaceutical products	½%	WI850	WC850
	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of solid or liquid fuels and related products	½%	WI860	WC860

3. Increase in character field length of Taxpayer Identification Number (TIN) Branch Code from three (3) digits to give (5) digits branch code in all tax returns.
4. Updated tax rates from 15% to 20% in Schedule 1 for Foreign Currency Deposit based on the return period being filed in BIR Form No. 1602Qv2018.
5. Bug fixes for the following BIR Forms: 0619E, 1601FQ, 1604F, 1702Qv2018C, 1702EXv2018, 1702MXv2018C, 1707v2021, 2000-OT, and 2551Qv2018.

[Click here for the full text of RMC No. 36-2026](#)

RMC NO. 37-2026 - AMENDING PERTINENT PROVISIONS OF RMC NO. 20-2026 TO INCLUDE ELECTRONIC FILING OF BIR FORM NO. 1701-MS THROUGH THE BIR OFFLINE EBIRFORMS PACKAGE 7.9.6

RMC No. 37-2026 clarifies the applicable procedures in the filing of BIR Form No. 1701-MS, 1701A, and 1701 for micro and small taxpayers:

BIR Form No.	Manner of Filing	Manner of Payment
1701-MS	<u>Manual</u> <ul style="list-style-type: none"> If with tax payable - To any Authorized Agent Bank (AAB) If without tax payable - To any RDO 	Manual payment through over-the-counter of any AAB Online payment specified under Section III of RMC No. 20-2026, provided that the AITR must be filed to any RDO with proof of payment of taxes due thereon
	<u>Electronic</u> - via Offline eBIRForms Package v7.9.5 or eFPS	<u>Online Payment</u> <ul style="list-style-type: none"> eBIRForms Users/Filers - through ePayment Gateways specified in Section III (2) of RMC No. 20-2026
1701A	Electronic via Offline eBIRForms Package v7.9.5 or eFPS	<u>Online Payment</u> <ul style="list-style-type: none"> eBIRForms Users/Filers - through ePayment Gateways specified in Section III (2) of RMC No. 20-2026
1701		<ul style="list-style-type: none"> eFPS Users/Filers - eFPS-AAB where the taxpayer is enrolled

Related Issuance: [RMC No. 20-2026 - Guidelines in the Filing of Annual Income Tax Returns and Payment of Corresponding Taxes Due Thereon for Calendar Year 2025](#)

[Click here for the full text of RMC No. 37-2026](#)

TAXATION

RMC NO. 38-2026 - PRESCRIBING THE ISSUANCE AND POSTING OF THE BIR REGISTRATION SEAL BADGE ON ONLINE WEBSITES, E-COMMERCE OR E-MARKETPLACE SELLER/MERCHANT'S PAGE AND OTHER PLATFORMS, AND ANNOUNCING THE AVAILABILITY OF QR CODE IN THE BIR CERTIFICATE OF REGISTRATION

On 29 April 2026, the BIR issued RMC No. 38-2026 prescribing the guidelines for the issuance and posting of the BIR Registration Seal Badge on online websites, e-commerce or e-marketplace seller's pages and other platforms. The issuance of a BIR Registration Seal Badge is to address the concerns over online disclosure of sensitive information contained in the Certificate of Registration (COR) or Electronic Certificate of Registration (eCOR).

The BIR Registration Seal Badge serves as the proof of registration for businesses engaged in online selling of goods and services, and e-commerce activities. It is intended to be posted on the taxpayer's website, online store or platform, mobile application, social media business page, or e-commerce seller profile in lieu of the COR/eCOR.

The BIR Registration Seal Badge may be issued by the Revenue District Office where the concerned taxpayers are registered or electronically through the Online Registration and Update System (ORUS) free of charge.

Both COR/eCOR and BIR Registration Seal Badge contain a QR Code that enables verification of the authenticity and validity of business registration with the BIR. Taxpayers with an existing COR/eCOR are not required to replace the same but are encouraged to update or replace them for purposes of securing the BIR Registration Seal Badge. Upon scanning the QR Code, relying parties must ensure that the URL displayed is the official BIR verification domain: <https://verify.bir.gov.ph/correspondence/>.

The BIR Registration Seal Badge shall be posted in the following, including but not limited to:

Online Business / Transactions / Sales / Services	Where to be Posted
Taxpayer's Website or own mobile application	Any page or link on the website, such as: About Page, Company, Government Compliance, Business Permits
E-commerce Platforms and mobile applications	In the mobile app: Support page, About, App Setting, under links such as "Government Compliance" or "Business Permits"
Sellers, merchants or service providers with accounts or doing business or with sales transactions on e-commerce platforms or mobile applications or website	Seller's or Merchant's page, profile, store or shop details, marketplace, or business page

Annexes:

- [Annex A - BIR Registration Seal Badge](#)
- [Annex B - How to Post the BIR Registration Seal Badge](#)
- [Annex C - Taxpayer Guide: How to Generate Registration Seal Badge in ORUS](#)

[Click here for the full text of RMC No. 38-2026](#)

REVENUE ADMINISTRATIVE ORDER (RAO) NO. 02-2026 - AMENDMENT OF RAO NO. 06-2025 RE: LIST OF REVENUE REGIONS AND REVENUE DISTRICT OFFICES OF THE BUREAU OF INTERNAL REVENUE

The BIR issued Revenue Administrative Order (RAO) No. 02-2026 in relation to the renaming of the following Revenue District Offices (RDOs):

Previous Name	New Name
RDO No. 107 - Maguindanao Del Norte and Maguindanao Del Sur	RDO No. 107 - Cotabato City and Maguindanao Provinces (BARMM)
RDO No. 108 - North Cotabato (Non-BARMM)/Special Geographic Area (BARMM)	RDO No. 108 - Cotabato Province and BARMM Special Geographic Area (SGA)
RDO No. 110 - South Cotabato and Sarangani	RDO No. 110 - General Santos City and Sarangani
RDO No. 111 - Koronadal City	RDO No. 111 - South Cotabato

[Click here for the full text of RAO No. 02-2026](#)

DEPARTMENT CIRCULAR NO. DC2026-04-0011 - PRESCRIBING AMENDMENTS TO DEPARTMENT CIRCULAR NO. DC2025-12-0028, ENTITLED “AMENDED FRAMEWORK FOR THE INTEGRATION OF WASTE-TO-ENERGY FACILITIES IN THE COUNTRY'S POWER GENERATION MIX TO IMPLEMENT THE CLEAN ENERGY SCENARIO UNDER THE PHILIPPINE ENERGY PLAN 2023-2050, PROVIDING INCENTIVES FOR PIONEER WASTE-TO-ENERGY PROJECTS AND SUPPLEMENTING THE GREEN ENERGY AUCTION PROGRAM GUIDELINES UNDER DEPARTMENT CIRCULAR NO. DC2021-11-0036 FOR THE PURPOSE”

Department Circular No. DC2026-04-0011 amends the existing framework for the integration of Waste-to-Energy (WTE) facilities into the country's power generation mix. The Circular supports the government's clean energy goals under the Philippine Energy Plan 2023-2050 by refining the rules on Pioneer WTE Projects and the incentives available to encourage their development.

Under the Circular, a WTE project may be considered a Pioneer WTE Project if it satisfies the following requirements:

1. It employs thermal combustion technology;
2. It processes only municipal solid waste (MSW) of local government units (LGUs) as fuel;
3. The MSW used as fuel is not co-fired with other non-MSW feedstock, regardless of source; and
4. It commences commercial operations not later than 31 March 2029, based on the date reflected in the Certificate of Compliance (COC) or Provisional Authority to Operate (PAO) issued by the Energy Regulatory Commission (ERC).

The Circular also provides incentives for qualified Pioneer WTE Projects. Developers may choose to avail themselves of incentives under either the Renewable Energy Act or the National Internal Revenue Code, as amended by CREATE MORE. If the developer elects CREATE MORE incentives, such election becomes irrevocable, and incentives under the Renewable Energy Act may no longer be claimed.

Pioneer WTE Projects are also entitled to priority treatment in permitting and regulatory processes. They are automatically certified as Energy Projects of National Significance (EPNS), recognizing their dual role in renewable energy generation and sustainable solid waste management.

In addition, Pioneer WTE Projects shall be granted Preferential Dispatch, specifically as Priority Dispatch, in the Wholesale Electricity Spot Market. WTE projects employing thermal combustion technology that are not covered by the Green Energy Auction Program are also exempt from the conduct of the Competitive Selection Process, regardless of capacity.

The Circular also encourages LGUs to supply municipal solid waste to Pioneer WTE Projects because these LGUs become recognized as host beneficiaries. This means that these LGUs may receive benefits under the Enhanced Energy Regulations for the Benefits to Host Communities (D2025-10-0023). If several LGUs supply waste to one project, the benefits will be shared based on each LGU's actual contribution to the project's waste supply. Developers must also prepare a Local Employment Plan that gives preference to qualified residents of the host communities.

To help these projects move forward, the DOE may assist developers in dealing with concerned LGUs and, when applicable, the MMDA. This assistance may include information campaigns, support in securing resolutions of support or no objection, and coordination to help ensure a steady supply of municipal solid waste for the project.

Overall, DC2026-04-0011 strengthens the policy framework for WTE development by clarifying which projects qualify as Pioneer WTE Projects and by providing regulatory, market, and community-based incentives to support their implementation. The Circular seeks to advance WTE as both a renewable energy source and a waste management solution, while ensuring that participating LGUs and host communities share in the benefits of these projects.

[Click here for the full text of DOE Circular No. DC2026-04-0011](#)

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